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UNITED NATIONS POPULATION FUND

Statistical and financial review, 2009*

Summary

In 2009, UNFPA resources surpassed the $500 million level for the sixth sequential year, including $486.4 million in regular resources income, the highest total ever in the history of UNFPA. Increased and predictable core resources are necessary to enable UNFPA to deliver its programmes to help countries attain the goals of the International Conference on Population and Development (ICPD) and the Millennium Declaration, as well as the commitments made at the 2005 World Summit, including achieving universal access to reproductive health by 2015.

Regular resource contribution income increased by $40.6 million, or 9.5 per cent, from 2008 to 2009 as reflected in annex 1, table 24. From 2008 to 2009, total income to UNFPA decreased by $62.2 million, or 7.4 per cent, to $783.0 million due to a decline in co-financing contributions.

UNFPA will continue to focus its programme delivery on supporting and promoting national ownership and capacity-building. With respect to the funding base, UNFPA will continue focusing on increasing and achieving greater stability and predictability in contributions to regular resources, which are the foundation and bedrock of the Fund's operations.

In 2009, total expenditure increased by $98.3 million, or 14.0 per cent, to $800.1 million. Of that increase, $96.8 million (98.5 per cent) was attributable to increased programme activities.

The balance of unexpended regular resources at the end of 2009 after adjustment for staff benefits and other reserves was $43.6 million (in 2008 it was $25.4 million). This amount is 9.3 per cent of regular resources contribution income and is available for programming in 2010. The operational reserve was replenished in accordance with applicable UNFPA Financial Regulations and Rules, taking into account Executive Board decision 2007/43.

A recommendation is contained in section V of the present document.

UNFPA closed the year 2009 in robust financial health.

* The compilation of data required to provide the Executive Board with the most current information has delayed the submission of the present report.

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Introduction

1. The Statistical and financial review, 2009, provides summary information on UNFPA income and expenditure for the year and on assets, liabilities and fund balances at 31 December 2009. This information is provided for activities funded by both regular and other resources. All figures in the present document are provisional subject to external audit and may not add up to the totals due to rounding.

2. The statements "Income and expenditures and fund balances for the year ended 31 December 2009" are provided in annex 1, table 21, for regular, other and total resources and in annex 1, table 22, for other resources by category. The statement "Assets, liabilities and fund balances for the year ended 31 December 2009" is provided in annex 1, table 23, for regular, other and total resources.

I. TOTAL RESOURCES

A. Income

3. Total income to UNFPA in 2009 was $783.0 million (in 2008 it was $845.2 million), comprising contribution income of $758.2 million (in 2008 it was $794.9 million), interest income of $16.5 million (in 2008 it was $23.5 million) and other income of $8.3 million (in 2008 it was $26.8 million).

4. Total contribution income for the last five years can be summarized as follows:

	2009	2008	2007	2006	2005
	$m	$m	$m	$m	$m
Regular resources	469.4	428.8	419.0	360.5	351.2
Other resources	288.8	366.1	286.2	210.0	193.7
Total	758.2	794.9	705.2	570.5	544.9
Other resources as percentage of total resources	38.1%	46.1%	40.6%	36.8%	35.5%

5. Contributions to regular resources have increased steadily in the last five years, while contributions to other resources increased significantly in the four years prior to 2009. However, in 2009, there was a drop in other resources as shown in the above summary of income. The drop was in both co-financing contributions ($52.6 million) and procurement services ($24.9 million).

B. Expenditure

6. Total expenditure in 2009 was $800.1 million (in 2008 it was $701.8 million).

7. Total expenditure for the last five years can be summarized as follows:

	2009	2008	2007	2006	2005
	$m	$m	$m	$m	$m
Programme expenditure	680.6	583.8	535.8	443.7	441.8
Programme activities	680.6	583.8	517.2	424.4	422.9
Technical Advisory Programme*	-	-	18.6	19.3	18.9
Net biennial support budget	104.3	101.8	87.8	87.0	78.6
Other	15.2	16.2	5.4	5.9	2.9
Total expenditure	800.1	701.8	629.0	536.6	523.3

8. Programme activities expenditure for the last two years can be summarized by region as follows:

	2009		2008	
	$m	%	$m	%
Sub-Saharan Africa	239.2	35.1	218.0	37.4
Asia and the Pacific	116.9	17.2	108.2	18.5
Arab States	57.8	8.5	60.9	10.4
Eastern Europe and Central Asia	25.7	3.8	25.1	4.3
Latin America and the Caribbean	70.4	10.3	62.6	10.7
Global programme	140.4	20.6	75.9	13.0
Procurement services	28.0	4.1	30.6	5.2
Junior Professional Officers programme	2.3	0.4	2.5	0.5
Total programme activities expenditure	680.6	100.0	583.8	100.0

9. Annex 1, table 25, provides a breakdown of programme activities expenditure by recipient country/territory and region, excluding global programme, procurement services, and Junior Professional Officers programme.

10. Total programme activities expenditures for the last three years are shown in tables 1 to 10 (regular resources) and tables 11 to 20 (other resources). The big increase in expenditures under the global programme of $140.4 million in 2009 compared to $75.9 million in 2008 was due to growth in the procurement of reproductive health commodities funded from the multi-donor thematic trust fund. Total programme activities expenditures are summarized by country category as follows:

*This programme concluded at the end of 2007.

Country Category [tn1]	2009 $m	2009 %	2008 $m	2008 %
A Countries in most need of assistance to realize ICPD* goals	337.8	49.6	316.4	54.2
B Countries that have made considerable progress towards achieving ICPD goals	86.5	12.7	83.3	14.3
C Countries that have demonstrated significant progress in achieving ICPD goals	32.7	4.8	35.1	6.0
Other countries/territories	2.3	0.4	1.9	0.3
Total country programmes	459.3	67.5	436.7	74.8
Regional programmes	50.6	7.4	38.1	6.5
Global programme	140.4	20.6	75.9	13.0
Procurement services	28.0	4.1	30.6	5.2
Junior Professional Officers programme	2.3	0.4	2.5	0.5
Total programme activities expenditure	680.6	100.0	583.8	100.0

In 2009, $136.6 million was spent from regular resources on least developed countries (in 2008 it was $139.3 million) and $181.6 million was spent on low-income economies (in 2008 it was $185.5 million). This represents 50.7 per cent and 67.4 per cent, respectively, of total regular resources country programme expenditures of $269.3 million. These expenditures are reflected in annex 1, table 26.

11. Programme activities expenditures for regular and other resources are shown in tables 1 to 10 and tables 11 to 20, respectively. In 2009, Governments and non-governmental organizations (NGOs) implemented programme activities totalling $209.4 million. This represents 30.8 per cent of total programme expenditures of $680.6 million.

C. Fund balances and reserves

12. Reserves and fund balances at 31 December 2009 totalled $442.8 million (in 2008 it was $497.5 million).

13. Reserves and fund balances for the last five years can be summarized as follows:

	2009 $m	2008 $m	2007 $m	2006 $m	2005 $m
Programmable fund balances	343.9	411.5	292.6	188.6	205.7
Operational reserve	93.9	81.1	72.8	72.1	70.2
Reserve for field accommodation	5.0	5.0	5.0	5.0	5.0
Total	442.8	497.6	370.4	265.7	280.9

* ICPD – International Conference on Population and Development.

II. REGULAR RESOURCES

A. Income

14. Compared to 2008, regular resource contribution income in 2009 increased by $40.6 million, or 9.5 per cent, i.e., from $428.8 million to $469.4 million, as reflected in annex 1, table 24.

15. At 31 December 2009, a provision of $0.1 million (in 2008 it was also $0.1 million) was made in respect of contributions receivable for which collection is considered doubtful.

16. The depressed financial markets in 2009 resulted in reduced interest income for the year of $10.7 million compared to the $14.0 million received in 2008. Other income totalled $6.3 million (in 2008 it was $26.7 million). The high figure in 2008 arose mainly from gains resulting from currency fluctuations.

17. Annex 1, table 24 provides a summary of contributions in excess of $1.0 million.

B. Programme expenditure

18. Actual programme expenditure for the year, which includes the direct and indirect costs of programme activities, was $347.9 million (in 2008 it was $337.2 million).

19. Tables 1 to 10 delineate programme activities expenditure funded from regular resources.

Table 1
UNFPA PROGRAMME IN 2007, 2008 AND 2009 AT A GLANCE
(Expenditures -- regular resources)*

	$ millions			Percentage		
	2007	**2008**	**2009**	**2007**	**2008**	**2009**
UNFPA ASSISTANCE BY PROGRAMME AREAS						
Reproductive health	146.6	165.0	170.0	53.6	48.9	48.9
Population and development	52.2	68.9	76.9	19.1	20.4	22.1
Gender equality and women's empowerment	20.8	35.6	40.3	7.6	10.6	11.6
Programme coordination and assistance	54.0	67.7	60.7	19.7	20.1	17.4
Total	273.6	337.2	347.9	100.0	100.0	100.0
UNFPA ASSISTANCE BY REGION						
Africa (sub-Saharan)	95.3	141.3	136.2	34.8	41.9	39.2
Arab States, Europe and Central Asia**	34.3			12.5		
Arab States**		26.2	31.0		7.8	8.9
Eastern Europe and Central Asia**		15.1	14.9		4.5	4.3
Asia and the Pacific	79.5	85.0	87.8	29.1	25.2	25.2
Latin America and the Caribbean	25.4	34.3	34.1	9.3	10.2	9.8
Global programme	39.1	35.3	43.9	14.3	10.5	12.6
Total	273.6	337.2	347.9	100.0	100.0	100.0
UNFPA ASSISTANCE BY CATEGORY						
Country	218.0	272.4	269.3	79.7	80.8	77.4
Global and regional	55.6	64.8	78.6	20.3	19.2	22.6
Total	273.6	337.2	347.9	100.0	100.0	100.0

*All data used throughout these tables are provisional. Totals may not add up due to rounding.

** Effective 2008, with the Fund's reorganization, the UNFPA geographical division for Arab States, Europe and Central Asia was split into two regional offices covering, respectively: (a) Arab States; and (b) Eastern Europe and Central Asia.

Table 2

UNFPA PROGRAMME IN 2007, 2008 AND 2009 AT A GLANCE (Cont'd)
(Expenditures -- regular resources)*

COUNTRY ACTIVITIES BY GROUP

	$ millions			Percentage		
	2007	**2008**	**2009**	**2007**	**2008**	**2009**
A	150.1	197.2	196.6	68.9	72.4	73.0
B	48.9	51.3	53.1	22.4	18.8	19.7
C	17.8	22.8	18.5	8.2	8.4	6.9
Other countries/territories	1.1	1.1	1.1	0.5	0.4	0.4
Total country activities	218.0	272.4	269.3	100.0	100.0	100.0
Country	218.0	272.4	269.3	79.7	80.8	77.4
Global and regional	55.6	64.8	78.6	20.3	19.2	22.6
Total	273.6	337.2	347.9	100.0	100.0	100.0
UNFPA ASSISTANCE BY IMPLEMENTING AGENCY						
Governments	65.2	78.8	82.7	23.8	23.4	23.8
United Nations agencies	2.8	1.6	2.9	1.0	0.5	0.8
UNFPA[a/]	178.3	226.4	227.5	65.2	67.1	65.4
Non-governmental organizations	27.3	30.4	34.8	10.0	9.0	10.0
Total	273.6	337.2	347.9	100.0	100.0	100.0

[a/] Includes assistance to procurement for government projects.

*All data used throughout these tables are provisional. Totals may not add up due to rounding.

Table 3

UNFPA EXPENDITURES FOR 2007, 2008 AND 2009 BY REGION

Regular resources

AFRICA (SUB-SAHARAN)*

	$ millions			Percentage		
	2007	**2008**	**2009**	**2007**	**2008**	**2009**
By programme areas						
Reproductive health	42.2	64.7	62.9	44.3	45.8	46.2
Population and development	23.4	34.1	32.3	24.5	24.1	23.7
Gender equality and women's empowerment	8.4	13.5	16.5	8.8	9.6	12.1
Programme coordination and assistance	21.3	29.0	24.5	22.4	20.5	18.0
Total	95.3	141.3	136.2	100.0	100.0	100.0
COUNTRY ACTIVITIES BY GROUP						
A	84.9	128.0	121.5	95.6	97.9	97.1
B	3.8	2.5	3.4	4.3	1.9	2.7
C	0.1	0.1	0.2	0.1	0.1	0.2
Total country activities	88.8	130.7	125.1	100.0	100.0	100.0
Country activities	88.8	130.7	125.1	93.2	92.5	91.9
Regional activities	6.5	10.6	11.1	6.8	7.5	8.1
Total region	95.3	141.3	136.2	100.0	100.0	100.0

*All data used throughout these tables are provisional. Totals may not add up due to rounding.

Table 4

UNFPA EXPENDITURES FOR 2007 BY REGION (Cont'd)

Regular resources

ARAB STATES, EASTERN EUROPE AND CENTRAL ASIA*

	$ millions	Percentage
	2007	**2007**
By programme areas		
Reproductive health	18.0	52.5
Population and development	7.0	20.4
Gender equality and women's empowerment	1.7	5.0
Programme coordination and assistance	7.6	22.1
Total	34.3	100.0
COUNTRY ACTIVITIES BY GROUP		
A	12.7	39.4
B	14.1	43.8
C	4.6	14.3
Other countries/territories	0.8	2.5
Total country activities	32.2	100.0
Country activities	32.2	93.9
Regional activities	2.1	6.1
Total region	34.3	100.0

* All data used throughout these tables are provisional. Totals may not add up due to rounding. Effective 2008, with the Fund's reorganization, the UNFPA geographical division for Arab States, Europe and Central Asia was split into two regional offices covering, respectively: (a) Arab States; and (b) Eastern Europe and Central Asia.

Table 5

UNFPA EXPENDITURES FOR 2008 AND 2009 BY REGION (Cont'd)
Regular resources
ARAB STATES*

	$ millions		Percentage	
	2008	**2009**	**2008**	**2009**
By programme areas				
Reproductive health	12.5	17.2	47.7	55.5
Population and development	5.3	5.5	20.3	17.7
Gender equality and women's empowerment	3.6	4.6	13.7	14.8
Programme coordination and assistance	4.8	3.7	18.3	11.9
Total	26.2	31.0	100.0	100.0
COUNTRY ACTIVITIES BY GROUP				
A	14.1	16.5	58.5	59.6
B	9.1	10.1	37.8	36.5
C	0.5	0.7	2.1	2.5
Other countries/territories	0.4	0.4	1.6	1.4
Total country activities	24.1	27.8	100.0	100.0
Country activities	24.1	27.8	92.0	89.7
Regional activities	2.1	3.2	8.0	10.3
Total region	26.2	31.0	100.0	100.0

* All data used throughout these tables are provisional. Totals may not add up due to rounding. Effective 2008, with the Fund's reorganization, the UNFPA geographical division for Arab States, Europe and Central Asia was split into two regional offices covering, respectively: (a) Arab States; and (b) Eastern Europe and Central Asia.

Table 6

UNFPA EXPENDITURES FOR 2008 AND 2009 BY REGION (Cont'd)

Regular resources

EASTERN EUROPE AND CENTRAL ASIA*

	$ millions		Percentage	
	2008	**2009**	**2008**	**2009**
By programme areas				
Reproductive health	7.2	6.6	47.7	44.3
Population and development	2.9	3.8	19.2	25.5
Gender equality and women's empowerment	1.3	1.5	8.6	10.1
Programme coordination and assistance	3.7	3.0	24.5	20.1
Total	15.1	14.9	100.0	100.0
COUNTRY ACTIVITIES BY GROUP				
A				
B	6.5	5.7	52.8	50.9
C	5.1	4.8	41.5	42.8
Other countries/territories	0.7	0.7	5.7	6.3
Total country activities	12.3	11.2	100.0	100.0
Country activities	12.3	11.2	81.5	75.2
Regional activities	2.8	3.7	18.5	24.8
Total region	15.1	14.9	100.0	100.0

* All data used throughout these tables are provisional. Totals may not add up due to rounding. Effective 2008, with the Fund's reorganization, the UNFPA geographical division for Arab States, Europe and Central Asia was split into two regional offices covering, respectively: (a) Arab States; and (b) Eastern Europe and Central Asia.

Table 7

UNFPA EXPENDITURES FOR 2007, 2008 AND 2009 BY REGION (Cont'd)

Regular resources

ASIA AND THE PACIFIC*

	$ millions			Percentage		
	2007	**2008**	**2009**	**2007**	**2008**	**2009**
By programme areas						
Reproductive health	52.5	56.7	58.1	66.0	66.7	66.2
Population and development	11.5	11.8	14.5	14.5	13.9	16.5
Gender equality and women's empowerment	4.5	6.8	7.9	5.7	8.0	9.0
Programme coordination and assistance	11.0	9.7	7.3	13.8	11.4	8.3
Total	79.5	85.0	87.8	100.0	100.0	100.0
COUNTRY ACTIVITIES BY GROUP						
A	49.1	48.6	52.8	65.3	63.1	67.3
B	16.9	17.0	17.7	22.5	22.1	22.6
C	9.2	11.4	7.9	12.2	14.8	10.1
Total country activities	75.2	77.0	78.4	100.0	100.0	100.0
Country activities	75.2	77.0	78.4	94.6	90.6	89.3
Regional activities	4.2	8.0	9.4	5.3	9.4	10.7
Total region	79.5	85.0	87.8	100.0	100.0	100.0

* All data used throughout these tables are provisional. Totals may not add up due to rounding.

Table 8

UNFPA EXPENDITURES FOR 2007, 2008 AND 2009 BY REGION (Cont'd)

Regular resources

LATIN AMERICA AND THE CARIBBEAN*

	$ millions			Percentage		
	2007	**2008**	**2009**	**2007**	**2008**	**2009**
By programme areas						
Reproductive health	10.0	14.9	13.8	39.4	43.4	40.5
Population and development	6.2	7.3	9.4	24.4	21.3	27.5
Gender equality and women's empowerment	4.4	4.7	5.9	17.3	13.7	17.3
Programme coordination and assistance	4.8	7.4	5.0	18.9	21.6	14.7
Total	25.4	34.3	34.1	100.0	100.0	100.0
COUNTRY ACTIVITIES BY GROUP						
A	5.2	6.6	5.8	23.9	23.2	21.6
B	14.1	15.4	16.1	64.7	54.0	60.1
C	2.5	6.5	4.9	11.5	22.8	18.3
Total country activities	21.8	28.5	26.8	100.0	100.0	100.0
Country activities	21.8	28.5	26.8	85.8	83.1	78.6
Regional activities	3.6	5.8	7.3	14.1	16.9	21.4
Total region	25.4	34.3	34.1	100.0	100.0	100.0

* All data used throughout these tables are provisional. Totals may not add up due to rounding.

Table 9

UNFPA EXPENDITURES FOR 2007, 2008 AND 2009 BY REGION (Cont'd)

Regular resources

GLOBAL PROGRAMME*

	$ millions			Percentage		
	2007	**2008**	**2009**	**2007**	**2008**	**2009**
By programme areas						
Reproductive health	24.0	8.9	11.5	61.4	25.2	26.2
Population and development	4.0	7.4	11.4	10.2	21.0	26.0
Gender equality and women's empowerment	1.9	5.8	3.8	4.8	16.4	8.6
Programme coordination and assistance	9.3	13.2	17.2	23.7	37.4	39.2
Total	39.1	35.3	43.9	100.0	100.0	100.0

* All data used throughout these tables are provisional. Totals may not add up due to rounding.

Table 10

UNFPA ASSISTANCE BY STRATEGIC PLAN OUTCOMES*
Regular resources

	$ millions			Percentage		
	2007	2008	2009	2007	2008	2009
Population and development	52.2	68.9	76.9	19.1	20.4	22.1
1.1 Population dynamics and interlinkages incorporated in public policies and expenditure frameworks		28.5	35.3		8.5	10.1
1.2 Young people's rights and multisectoral needs in public policies and expenditure frameworks		7.1	3.5		2.1	1.0
1.3 Data analysis and use at national and subnational levels		28.0	27.7		8.3	7.9
1.4 Emerging population issues		5.3	10.4		1.6	3.0
Reproductive health and rights	146.6	165.0	170.0	53.6	48.9	48.9
2.1 Reproductive rights and SRH** demand promoted in essential SRH package and integrated in public policies of development		30.1	47.5		8.9	13.7
2.2 Access and utilization of quality maternal health services increased in order to reduce maternal mortality and morbidity		86.5	70.2		25.7	20.2
2.3 Access to and utilization of quality voluntary family planning services by individuals and couples increased according to reproductive intention		14.5	14.3		4.3	4.1
2.4 Demand, access to and utilization of quality HIV and sexually transmitted infection (STI) prevention services, especially for women, young people and other vulnerable groups		16.6	16.6		4.9	4.8
2.5 Access of young people to SRH, HIV and gender-based violence (GBV) prevention services improved		17.3	21.4		5.1	6.1
Gender equality	20.8	35.6	40.3	7.6	10.6	11.6
3.1 Gender equality and the human rights of women and adolescent girls, particularly their reproductive rights, integrated in national policies, development framework and laws		10.7	12.1		3.2	3.5
3.2 Gender equality, reproductive rights and the empowerment of women and adolescent girls promoted through an enabling sociocultural environment that is conducive to male participation and the elimination of harmful practices		12.5	10.1		3.7	2.9
3.3 Human rights protection systems and participatory mechanisms strengthened to protect reproductive rights of women and adolescent girls, including the right to be free from violence		2.1	1.8		0.6	0.5
3.4 Responses to gender-based violence, particularly domestic and sexual violence, expanded through improved policies, protection systems, legal enforcement and sexual and reproductive health and HIV-prevention services, including emergency and post-emergency situations		10.3	16.3		3.1	4.7
Programme coordination and assistance	54.0	67.7	60.7	19.7	20.1	17.4
Total	273.6	337.2	347.9	100.0	100.0	100.0

* All data used throughout these tables are provisional. Totals may not add up due to rounding. The 2008 data include projects which were coded using the UNFPA 2004-2007 multi-year funding framework Atlas output codes. These codes are different from the ones used for the 2008-2011 strategic plan. Therefore, data for 2008 and 2009 may not be directly comparable. For the full strategic plan, 2008-2011, matrix delineating UNFPA goals, outcomes, indicators and strategies, see www.unfpa.org/about/vision. Through decision 2009/16, the strategic plan was extended to 2013.

** SRH - sexual and reproductive health.

C. Biennial support budget

20. The gross and net biennial support budget (BSB) appropriations for the 2008-2009 biennium are $259.8 million and $235.8 million, respectively.

21. Actual BSB activity for the year can be summarized as follows:

	2009	2008	2008-2009
	$m	$m	$m
Gross BSB expenditures	123.1	114.8	237.9
Credits to BSB	(18.8)	(13.0)	(31.8)
Net BSB expenditures	104.3	101.8	206.1
Total expenditure	800.1	701.8	1,501.9
Gross BSB as percentage of total expenditure	15.4%	16.4%	15.8%

22. Actual BSB expenditures can be summarized as follows:

	2009	2008*	2008-2009
	$m	$m	$m
Posts	93.1	85.3	178.4
Operating expenses	13.8	13.0	26.8
Reimbursement to United Nations agencies	7.7	8.2	15.9
Furniture and equipment	1.9	2.2	4.1
Travel	2.4	2.6	5.0
Consultants	2.7	2.3	5.0
Insurance and Security	1.2	1.0	2.2
Other staff costs	0.3	0.2	0.5
Gross total	123.1	114.8	237.9
Credits to BSB	(18.8)	(13.0)	(31.8)
Net BSB expenditures	104.3	101.8	206.1

*Expenditures for 2008 have been restated in line with expenditure categories used in the biennium support budget document.

23. Gross BSB appropriations for the 2008-2009 biennium were 91.6 per cent utilized as of 31 December 2009, i.e., gross expenditures of $237.9 million at end of the biennium against appropriations of $259.8 million. Annex 1, table 27, provides a trend analysis of gross biennial support budget expenditures. In accordance with Executive Board decision 2009/26 on the Estimates for the UNFPA biennial support budget, 2010-2011, information is provided in table 28: Integrated Resource Plan 2008-2009, on actual financial performance during the biennium.

24. Personnel. As of 1 January 2009, the number of budget posts totalled 1,119, comprising 561 Professional (including 267 national programme officer posts) and 558 General Service posts. The total includes 161 Professional and 125 General Service posts at headquarters, two Professional posts and one General Service post in Geneva and 398 Professional and 432 local General Service posts in the field. The percentage of women among UNFPA Professional staff at headquarters and in the field was 45 per cent in 2009, one of the highest percentages among United Nations agencies and organizations. Moreover, in 2009, 10 of the 20 members of the Fund's Executive Committee were women.

D. Regionalization, implementation of the enterprise resource planning system and the International Public Sector Accounting Standards

25. Expenditures of $7.8 million were incurred in connection with the one-time cost of regionalization. The revised total estimated cost approved by the Executive Board in its decision 2009/26 is $24.4 million. Expenditures amounting to $14.8 million have been incurred and the balance is expected to be spent in 2010.

26. Expenditures of $2.5 million were incurred for the enterprise resource planning (ERP) system and $0.6 million for implementation of the International Public Sector Accounting Standards (IPSAS) in the year ended 31 December 2009 (in 2008 it was $2.6 million for ERP and $0.2 million for IPSAS, respectively). Cumulative expenditures since inception total $25.2 million against total development costs for ERP and IPSAS implementation approved by the Executive Board in the amount of $28.7 million.

E. Fund balances and reserves

27. The balance of unexpended regular resources at the end of 2009 after adjustment for staff benefits and other reserves was $43.6 million (in 2008 it was $25.4 million). This amount is 9.3 per cent of regular resources contribution income and is available for programming in 2010. Annex 1, table 29, delineates the movements in reserves and fund balances.

28. At 31 December 2009, the operational reserve was increased to $93.9 million (in 2008 it was $81.1 million). This amount equals 20 per cent of the 2009 regular resources contributions income, in accordance with UNFPA Financial Rule 112.1. The increase in the operational reserve includes a restoration of the last instalment of $5.0 million of the $11.0 million approved by the Executive Board in its decision 2007/43 to be used as a funding source for the one-time cost of the Fund's reorganization.

III. OTHER RESOURCES

A. Income and expenditure

29. Total income to other resources during the year was $296.6 million (in 2008 it was $375.7 million) comprising contributions of $288.8 million (in 2008 it was $366.1 million). Interest income was $5.8 million and other income was $2.0 million (in 2008 interest income was $9.5 million and other income $0.1 million). Other resources include contributions to co-financing, Junior Professional Officers programme and procurement services.

30. Activities financed by co-financing funds can be summarized as follows:

	Trust Funds	Other Trust Funds	2009 Total	2008 Total
	$m	$m	$m	$m
Fund balance at 1 January	298.9	8.2	307.1	211.1
Contributions	269.3	0.8	270.1	322.7
Programme activities	(303.5)	1.1	(302.4)	(213.5)
Other income, expenditure, and adjustments	(14.3)	(1.6)	(15.9)	(13.2)
Fund balance at 31 December	250.4	8.5	258.9	307.1

31. Tables 11 to 20 delineate programme activities expenditure funded from other resources, excluding Junior Professional Officers programme and procurement services.

Table 11

UNFPA PROGRAMME IN 2007, 2008 AND 2009 AT A GLANCE

(Expenditures -- Other resources)*

UNFPA ASSISTANCE BY PROGRAMME AREAS

	$ millions			Percentage		
	2007	2008	2009	2007	2008	2009
Reproductive health	135.1	135.5	227.0	66.1	63.5	75.1
Population and development	56.7	55.1	38.4	27.8	25.8	12.7
Gender equality and women's empowerment	13.0	23.5	39.0	6.4	11.0	12.9
Programme coordination and assistance	(0.6)	(0.7)	(2.0)	(0.3)	(0.3)	(0.7)
Total	204.2	213.5	302.4	100.0	100.0	100.0
UNFPA ASSISTANCE BY REGION						
Africa (sub-Saharan)	75.2	76.7	102.8	36.8	35.9	34.0
Arab States, Europe and Central Asia**	34.7			17.0		
Arab States**		34.7	26.9		16.2	8.9
Eastern Europe and Central Asia**		10.0	10.8		4.7	3.6
Asia and the Pacific	24.4	23.2	29.1	12.0	10.8	9.6
Latin America and the Caribbean	27.6	28.2	36.3	13.5	13.2	12.0
Global programme	42.3	40.9	96.5	20.7	19.2	31.9
Total	204.2	213.5	302.4	100.0	100.0	100.0
UNFPA ASSISTANCE BY CATEGORY						
Country	152.1	164.3	190.0	74.5	77.0	62.8
Global and regional	52.1	49.2	112.4	25.5	23.0	37.2
Total	204.2	213.5	302.4	100.0	100.0	100.0

*All data used throughout these tables are provisional. Totals may not add up due to rounding.

**Effective 2008, with the Fund's reorganization, the UNFPA geographical division for Arab States, Europe and Central Asia was split into two regional offices covering, respectively: (a) Arab States, and (b) Eastern Europe and Central Asia.

Table 12

UNFPA PROGRAMME IN 2007, 2008 AND 2009 AT A GLANCE (Cont'd)
(Expenditures - - Other resources)*

COUNTRY ACTIVITIES BY GROUP

	$ millions			Percentage		
	2007	**2008**	**2009**	**2007**	**2008**	**2009**
A	108.3	119.2	137.2	71.2	72.6	72.2
B	33.6	32.0	33.5	22.1	19.5	17.6
C	9.2	12.3	18.2	6.0	7.4	9.6
Other countries/territories	1.1	0.8	1.1	0.7	0.5	0.6
Total country activities	152.1	164.3	190.0	100.0	100.0	100.0
Country	152.1	164.3	190.0	74.5	77.0	62.8
Global and regional	52.1	49.2	112.4	25.5	23.0	37.2
Total	204.2	213.5	302.4	100.0	100.0	100.0
UNFPA ASSISTANCE BY IMPLEMENTING AGENCY						
Governments	41.2	39.9	47.5	20.2	18.7	15.7
United Nations agencies	2.7	1.8	1.2	1.3	0.8	0.4
UNFPA [a]	143.6	148.0	209.3	70.3	69.3	69.2
Non-governmental organizations	16.7	23.7	44.4	8.2	11.1	14.7
Total	204.2	213.5	302.4	100.0	100.0	100.0

[a] Includes assistance to procurement for government projects.

*All data used throughout these tables are provisional. Totals may not add up due to rounding.

Table 13

UNFPA EXPENDITURES FOR 2007, 2008 AND 2009 BY REGION

Other resources

AFRICA (SUB-SAHARAN)*

	$ millions			Percentage		
	2007	**2008**	**2009**	**2007**	**2008**	**2009**
By programme areas						
Reproductive health	39.4	42.6	70.2	52.4	55.6	68.3
Population and development	27.1	23.5	12.7	36.0	30.7	12.3
Gender equality and women's empowerment	7.8	9.1	19.3	10.4	11.9	18.8
Programme coordination and assistance	0.9	1.4	0.7	1.2	1.8	0.7
Total	75.2	76.7	102.8	100.0	100.0	100.0
COUNTRY ACTIVITIES BY GROUP						
A	69.5	73.3	100.1	96.8	98.9	99.7
B	2.3	0.8	0.3	3.2	1.1	0.3
Total country activities	71.8	74.1	100.4	100.0	100.0	100.0
Country activities	71.8	74.1	100.4	95.5	96.6	97.7
Regional activities	3.4	2.6	2.4	4.5	3.4	2.3
Total region	75.2	76.7	102.8	100.0	100.0	100.0

*All data used throughout these tables are provisional. Totals may not add up due to rounding.

Table 14

UNFPA EXPENDITURES FOR 2007 BY REGION (Cont'd)

Other resources

ARAB STATES, EASTERN EUROPE AND CENTRAL ASIA*

	$ millions	Percentage
	2007	**2007**
By programme areas		
Reproductive health	18.0	52.0
Population and development	12.2	35.3
Gender equality and women's empowerment	3.4	9.8
Programme coordination and assistance	1.0	2.9
Total	34.7	100.0
COUNTRY ACTIVITIES BY GROUP		
A	20.7	63.3
B	6.4	19.6
C	4.5	13.8
Other countries/territories	1.1	3.3
Total country activities	32.7	100.0
Country activities	32.7	94.2
Regional activities	2.0	5.8
Total region	34.7	100.0

*All data used throughout these tables are provisional. Totals may not add up due to rounding. Effective 2008, with the Fund's reorganization, the UNFPA geographical division for Arab States, Europe and Central Asia was split into two regional offices covering, respectively: (a) Arab States; and (b) Eastern Europe and Central Asia.

Table 15

UNFPA EXPENDITURES FOR 2008 AND 2009 BY REGION (Cont'd)

Other resources

ARAB STATES*

	$ millions		Percentage	
	2008	**2009**	**2008**	**2009**
By programme areas				
Reproductive health	11.5	12.4	33.2	46.1
Population and development	18.0	8.6	52.0	32.0
Gender equality and women's empowerment	4.2	5.2	12.1	19.3
Programme coordination and assistance	0.9	0.7	2.6	2.6
Total	34.7	26.9	100.0	100.0
COUNTRY ACTIVITIES BY GROUP				
A	28.3	17.6	83.2	68.0
B	5.2	7.7	15.3	29.7
C	0.1	0.1	0.3	0.4
Other countries territories	0.4	0.5	1.2	1.9
Total country activities	34.0	25.9	100.0	100.0
Country activities	34.0	25.9	98.0	96.3
Regional activities	0.7	1.0	2.0	3.7
Total region	34.7	26.9	100.0	100.0

*All data used throughout these tables are provisional. Totals may not add up due to rounding. Effective 2008, with the Fund's reorganization, the UNFPA geographical division for Arab States, Europe and Central Asia was split into two regional offices covering, respectively: (a) Arab States; and (b) Eastern Europe and Central Asia.

Table 16

UNFPA EXPENDITURES FOR 2008 AND 2009 BY REGION (Cont'd)

Other resources

EASTERN EUROPE AND CENTRAL ASIA*

	$ millions		Percentage	
	2008	**2009**	**2008**	**2009**
By programme areas				
Reproductive health	5.2	7.4	52.0	67.9
Population and development	0.3	1.4	3.0	12.8
Gender equality and women's empowerment	3.8	2.0	38.0	18.3
Programme coordination and assistance	0.7	0.1	7.0	1.0
Total	10.0	10.8	100.0	100.0
COUNTRY ACTIVITIES BY GROUP				
A				
B	1.5	2.7	17.0	29.0
C	6.8	5.9	78.4	63.4
Other countries/territories	0.4	0.7	4.6	7.5
Total country activities	8.8	9.3	100.0	100.0
Country activities	8.8	9.3	88.0	86.1
Regional activities	1.2	1.5	12.0	13.9
Total region	10.0	10.8	100.0	100.0

*All data used throughout these tables are provisional. Totals may not add up due to rounding. Effective 2008, with the Fund's reorganization, the UNFPA geographical division for Arab States, Europe and Central Asia was split into two regional offices covering, respectively: (a) Arab States; and (b) Eastern Europe and Central Asia.

Table 17

UNFPA EXPENDITURES FOR 2007, 2008 AND 2009 BY REGION (Cont'd)

Other resources

ASIA AND THE PACIFIC*

	$ millions			Percentage		
	2007	**2008**	**2009**	**2007**	**2008**	**2009**
By programme areas						
Reproductive health	14.2	13.8	18.9	58.4	59.7	64.9
Population and development	7.6	8.6	8.2	31.3	37.2	28.2
Gender equality and women's empowerment	0.5	0.7	1.9	2.1	3.0	6.5
Programme coordination and assistance	2.0	0.0	0.1	8.2	0.0	0.4
Total	24.4	23.2	29.1	100.0	100.0	100.0
COUNTRY ACTIVITIES BY GROUP						
A	12.6	11.8	14.0	59.7	53.9	56.9
B	4.9	8.3	8.2	23.2	37.9	33.3
C	3.6	1.8	2.4	17.1	8.2	9.8
Total country activities	21.1	21.9	24.6	100.0	100.0	100.0
Country activities	21.1	21.9	24.6	86.5	94.4	84.5
Regional activities	3.3	1.3	4.5	13.5	5.6	15.5
Total region	24.4	23.2	29.1	100.0	100.0	100.0

*All data used throughout these tables are provisional. Totals may not add up due to rounding.

Table 18

UNFPA EXPENDITURES FOR 2007, 2008 AND 2009 BY REGION (Cont'd)

Other resources

LATIN AMERICA AND THE CARIBBEAN*

	$ millions			Percentage		
	2007	**2008**	**2009**	**2007**	**2008**	**2009**
By programme areas						
Reproductive health	17.6	21.6	23.2	64.0	76.5	63.9
Population and development	8.9	3.1	4.4	32.4	11.0	12.1
Gender equality and women's empowerment	0.9	3.5	8.7	3.3	12.4	24.0
Programme coordination and assistance	0.1	0.1		0.3	0.3	
Total	27.6	28.2	36.3	100.0	100.0	100.0
COUNTRY ACTIVITIES BY GROUP						
A	5.5	5.8	9.5	20.7	22.8	31.9
B	20.0	16.1	14.5	75.5	63.1	48.7
C	1.0	3.6	5.8	3.8	14.1	19.4
Total country activities	26.6	25.6	29.8	100.0	100.0	100.0
Country activities	26.6	25.6	29.8	96.4	90.8	82.1
Regional activities	1.0	2.6	6.5	3.6	9.2	17.9
Total region	27.6	28.2	36.3	100.0	100.0	100.0

*All data used throughout these tables are provisional. Totals may not add up due to rounding.

Table 19

UNFPA EXPENDITURES FOR 2007, 2008 AND 2009 BY REGION (Cont'd)

Other resources

GLOBAL PROGRAMME*

	$ millions			Percentage		
	2007	**2008**	**2009**	**2007**	**2008**	**2009**
Reproductive health	41.3	37.0	91.5	97.6	90.5	94.8
Population and development	0.8	1.7	3.1	1.9	4.1	3.2
Gender equality and women's empowerment	0.2	2.2	1.9	0.5	5.4	2.0
Programme coordination and assistance	-	-	-	-	-	-
Total	42.3	40.9	96.5	100.0	100.0	100.0

*All data used throughout these tables are provisional. Totals may not add up due to rounding.

Table 20

UNFPA ASSISTANCE BY STRATEGIC PLAN OUTCOMES*

Other resources

	$ millions			Percentage		
	2007	**2008**	**2009**	**2007**	**2008**	**2009**
Population and development	56.7	55.1	38.4	27.8	25.8	12.7
1.1 Population dynamics and interlinkages incorporated in public policies and expenditure frameworks		14.4	15.2		6.7	5.0
1.2 Young people's rights and multisectoral needs in public policies and expenditure frameworks		3.8	3.5		1.8	1.2
1.3 Data analysis and use at national and subnational level		35.9	18.4		16.8	6.1
1.4 Emerging population issues		1.0	1.3		0.5	0.4
Reproductive health and rights	135.1	135.5	227.0	66.1	63.5	75.1
2.1 Reproductive rights and SRH** demand promoted in essential SRH package and integrated in public policies of development		39.6	95.6		18.5	31.6
2.2 Access and utilization of quality maternal health services increased in order to reduce maternal mortality and morbidity		53.7	69.1		25.2	22.9
2.3 Access to and utilization of quality voluntary family planning services by individuals and couples increased according to reproductive intention		12.8	19.6		6.0	6.5
2.4 Demand, access to and utilization of quality HIV and sexually transmitted infection (STI) prevention services, especially for women, young people and other vulnerable groups		18.2	22.7		8.5	7.5
2.5 Access of young people to SRH, HIV and gender-based violence (GBV) prevention services improved		11.2	20.0		5.2	6.6
Gender equality	13.0	23.5	39.0	6.4	11.0	12.9
3.1 Gender equality and the human rights of women and adolescent girls, particularly their reproductive rights, integrated in national policies, development framework and laws		6.9	5.2		3.2	1.7
3.2 Gender equality, reproductive rights and the empowerment of women and adolescent girls promoted through an enabling sociocultural environment that is conducive to male participation and the elimination of harmful practices		3.8	7.4		1.8	2.5
3.3 Human rights protection systems and participatory mechanisms strengthened to protect reproductive rights of women and adolescent girls, including the right to be free from violence		3.8	3.6		1.8	1.2
3.4 Responses to gender-based violence, particularly domestic and sexual violence, expanded through improved policies, protection systems, legal enforcement and sexual and reproductive health and HIV-prevention services including emergency and post-emergency situations		9.0	22.7		4.2	7.5
Programme coordination and assistance	(0.6)	(0.7)	(2.0)	(0.3)	(0.3)	(0.7)
Total	204.2	213.5	302.4	100.0	100.0	100.0

*All data used throughout these tables are provisional. Totals may not add up due to rounding. The 2008 data include projects which were coded using the UNFPA 2004-2007 multi-year funding framework Atlas output codes. These codes are different from the ones used for the 2008-2011 strategic plan. Therefore, data for 2008 and 2009 may not be directly comparable. For the full strategic plan, 2008-2011, matrix delineating UNFPA goals, outcomes, indicators and strategies, see www.unfpa.org/about/vision. Through decision 2009/16, the strategic plan was extended to 2013.

**SRH – sexual and reproductive health.

B. Fund balances

32. The excess of expenditure over income for the year of $39.8 million (in 2008 it was an excess of income over expenditure of $124.2 million), together with refunds to donors of $18.0 million (in 2008 it was $16.2 million) and a net transfer within UNFPA resources of $0.8 million (in 2008 transfers netted to zero), resulted in a decrease in other resources fund balances from $334.9 million in 2008 to $277.9 million in 2009.

IV. CASH AND INVESTMENTS

33. At 31 December 2009, cash and investments held by UNFPA totalled $263.1 million under regular resources, compared to $477.4 million in 2008, and $327.6 million under other resources, compared to $354.4 million in 2008. Cash and investments are shown in table 23. The market value of investments held at 31 December 2009 was $583.9 million.

V. RECOMMENDATION

34. The Executive Board may wish to:

(a) *Take note* of the present report DP/FPA/2010/17 (Part I, Add. 1);

(b) *Recognize* the significance of increasing and achieving stability and predictability in contributions to UNFPA regular resources, which are the foundation and bedrock of the Fund's operations;

(c) *Recognize* that timeliness in the payment of contributions is essential to maintaining liquidity and facilitating continuous programme implementation to assist countries in achieving the goals of the International Conference on Population and Development and the internationally agreed development goals.

ANNEX 1

Table 21
Income and expenditures and fund balances for the year ended 31 December 2009

	Regular resources		Other resources		Total resources	
	2009 $million	2008 $million	2009 $million	2008 $million	2009 $million	2008 $million
INCOME						
Contributions a/	469.4	428.8	288.8	366.1	758.2	794.9
Interest income	10.7	14.0	5.8	9.5	16.5	23.5
Other income	6.3	26.7	2.0	0.1	8.3	26.8
Total income	**486.4**	**469.5**	**296.6**	**375.7**	**783.0**	**845.2**
EXPENDITURE						
Programme expenditure b/	347.9	337.2	332.7	246.6	680.6	583.8
Net biennial support budget expenditures c/	104.3	101.8	-	-	104.3	101.8
Regionalization	7.8	7.0	-	-	7.8	7.0
Implementation of IPSAS and ERP	3.1	2.8	-	-	3.1	2.8
Security	4.0	3.4	-	-	4.0	3.4
Other expenditure	0.2	0.2	0.1	2.8	0.3	3.0
Total expenditure	**467.3**	**452.4**	**332.8**	**249.4**	**800.1**	**701.8**
Excess/(Deficit) of income over expenditure	**19.1**	**17.1**	**(36.2)**	**126.3**	**(17.1)**	**143.4**
Provision for doubtful collection of Contribution Receivables	0.1	0.1	-	-	0.1	0.1
Provision for doubtful collection of Other Receivables	0.4		-	-	0.4	-
Other adjustments	(0.2)		3.6	2.1	3.4	2.1
Net Excess/(Deficit) of income over expenditure	**18.8**	**17.0**	**(39.8)**	**124.2**	**(21.0)**	**141.2**
Fund balances as at 1 January	76.6	65.6	334.9	227.0	411.5	292.6
Savings on prior periods' obligations				-	-	-
Staff Related Benefits	(16.4)	1.8		-	(16.4)	1.8
Transfers within Reserves				-	-	-
- to Reserve for Field Accommodation				-	-	-
- to Operational Reserve	(12.8)	(8.3)		-	(12.8)	(8.3)
Refunds to Donors			(18.0)	(16.2)	(18.0)	(16.2)
Transfers within UNFPA Resources	(0.2)	0.5	0.8		0.6	0.5
Fund balances at 31 December d/	**66.0**	**76.6**	**277.9**	**334.9**	**343.9**	**411.5**

a/ See annex 1, Table 24 for further analysis of contributions in excess of $1.0 million.
b/ See annex 1, Table 25 for analysis of expenditures on programme activities by recipient country and region.
c/ See annex 1, Table 27 for analysis of biennial support budget.
d/ See annex 1, Table 29 for analysis of reserves and fund balances.

All data used in annex 1, tables 21 to 29 are provisional and totals may not add up due to rounding.

Table 22
Income and expenditures and fund balances for the year ended 31 December 2009 - Other resources

	Co-financing		Junior Professional Officers Programme		Procurement Services		Total Other Resources	
	2009 $million	2008 $million	2009 $million	2008 $million	2009 $million	2008 $million	2009 $million	2008 $million
INCOME								
Contributions	270.1	322.7	1.7	1.5	17.0	41.9	288.8	366.1
Interest income	5.4	8.5	-	0.1	0.4	1.0	5.8	9.5
Other income	0.2	-	-	-	1.9	0.2	2.1	0.2
Total income	**275.7**	**331.2**	**1.7**	**1.6**	**19.3**	**43.1**	**296.6**	**375.9**
EXPENDITURE								
Programme activities	302.4	213.5	2.3	2.5	28.0	30.6	332.7	246.6
Other expenditure		2.9	0.1	-	-	-	0.1	2.9
Total expenditure	**302.4**	**216.4**	**2.4**	**2.5**	**28.0**	**30.6**	**332.8**	**249.5**
EXCESS OF INCOME OVER EXPENDITURE	**(26.7)**	**114.8**	**(0.5)**	**(0.9)**	**(8.8)**	**12.5**	**(36.3)**	**126.3**
Other Adjustments	3.6	2.6	-	-	-	(0.5)	3.6	2.1
Net Excess (Deficit) of income over expenditure	**(30.3)**	**112.2**	**(0.5)**	**(0.9)**	**(8.8)**	**13.0**	**(39.8)**	**124.2**
Fund balances at 1 January	307.1	211.1	2.6	3.4	25.3	12.6	334.9	226.9
Refunds to donors	(17.9)	(15.4)	-	-	(0.2)	(0.8)	(18.0)	(16.2)
Transfers within UNFPA resources	-	(0.8)	0.6	0.2	0.2	0.6	0.8	-
Fund balance at 31 December	**258.9**	**307.1**	**2.7**	**2.6**	**16.5**	**25.3**	**277.9**	**334.9**

Table 23
Assets, liabilities and fund balances for the year ended 31 December 2009

	Regular resources		Other resources		Total resources	
	2009 $million	2008 $million	2009 $million	2008 $million	2009 $million	2008 $million
ASSETS						
Cash	12.1	4.4	0.2	-	12.3	4.4
Investments	251.0	473.0	327.4	354.4	578.4	827.4
Total cash and investments	**263.1**	**477.4**	**327.6**	**354.4**	**590.7**	**831.8**
Accounts Receivable						
Contributions Receivable	3.4	1.7	-	-	3.4	1.7
Provision for Doubtful Collection of Contributions Receivable	(0.1)	(0.1)	-	-	(0.1)	(0.1)
Due from UN Agencies	17.4	-	(11.8)		5.6	-
Other	88.1	12.5	0.3	0.2	10.4	12.7
Other assets						
Operating Funds provided to:						
Governments	7.6	7.6	7.4	5.2	15.0	12.8
UN Agencies	0.2	0.4	0.5	1.0	0.7	1.4
Inter-Governmental Institutions and NGOs	2.2	2.6	4.6	5.8	6.8	8.4
Long-term Receivable	1.0	1.0	-	-	1.0	1.0
TOTAL ASSETS	**384.9**	**503.1**	**328.6**	**366.6**	**633.5**	**869.7**
LIABILITIES						
Contributions Received in Advance	0.5	0.7		-	0.5	0.7
Accounts Payable						
Receipt Accrual Liability	5.0	5.6	20.2	7.5	25.2	13.1
Unliquidated Obligations	0.5	0.6	-	-	0.5	0.6
Due to UN Agencies	-	228.0	-	11.7	-	239.7
Other	14.6	8.0	29.1	11.8	43.9	19.8
Operating Fund Payable to:						
Governments	2.8	1.8	0.5	0.5	3.3	2.3
UN Agencies	0.2	0.1	-	-	0.2	0.1
Inter-Governmental Institutions and NGOs	0.8	0.5	0.9	0.2	1.7	0.5
Long-term Liabilities	115.4	95.4	-	-	115.4	95.4
TOTAL LIABILITIES	**140.0**	**340.5**	**50.7**	**31.7**	**190.7**	**372.2**
Reserves and fund balances						
Operational Reserve	93.9	81.1	-	-	93.9	81.1
Reserve for Field Accommodation	5.0	5.0	-	-	5.0	5.0
Programmable Fund Balances	86.0	76.6	277.9	334.9	363.9	411.5
TOTAL RESERVES AND FUND BALANCES	**184.9**	**162.6**	**277.9**	**334.9**	**462.8**	**497.5**
TOTAL LIABILITIES AND RESERVES AND FUND BALANCES	**384.9**	**503.1**	**328.6**	**366.6**	**633.5**	**869.7**

Table 24

Regular resources: Contributions in excess of $1.5 million

Donor	Currency	Level	%	Currency	Level	%	%	%	%
Australia	A$	x,xxx,xxx	x.xx	A$	x,xxx,xxx	x.xx	x.xx	x.xx	x.xx
Austria	Euro	x,xxx,xxx	x.xx	Euro	x,xxx,xxx	x.xx	x.xx	x.xx	x.xx
Belgium	Euro	x,xxx,xxx	x.xx	Euro	x,xxx,xxx	x.xx	x.xx	x.xx	x.xx
Canada	C$	x,xxx,xxx	x.xx	C$	x,xxx,xxx	x.xx	x.xx	x.xx	x.xx
Denmark	Dkr	x,xxx,xxx	x.xx	Dkr	x,xxx,xxx	x.xx	x.xx	x.xx	x.xx
Finland	Euro	x,xxx,xxx	x.xx	Euro	x,xxx,xxx	x.xx	x.xx	x.xx	x.xx
France	Euro	x,xxx,xxx	x.xx	Euro	x,xxx,xxx	x.xx	x.xx	x.xx	x.xx
Germany	Euro	x,xxx,xxx	x.xx	Euro	x,xxx,xxx	x.xx	x.xx	x.xx	x.xx
Ireland	Euro	x,xxx,xxx	x.xx	Euro	x,xxx,xxx	x.xx	x.xx	x.xx	x.xx
Italy	Euro			Euro	x,xxx,xxx	x.xx	x.xx	x.xx	x.xx
Japan	US$			US$	x,xxx,xxx	x.xx	x.xx	x.xx	x.xx
Luxembourg	Euro	x,xxx,xxx	x.xx	Euro	x,xxx,xxx	x.xx	x.xx	x.xx	x.xx
Netherlands	Euro	x,xxx,xxx	x.xx	Euro	x,xxx,xxx	x.xx	x.xx	x.xx	x.xx
New Zealand	NZ$	x,xxx,xxx	x.xx	NZ$	x,xxx,xxx	x.xx	x.xx	x.xx	x.xx
Norway	Nkr	x,xxx,xxx	x.xx	Nkr	x,xxx,xxx	x.xx	x.xx	x.xx	x.xx
Spain	Euro	x,xxx,xxx	x.xx	Euro	x,xxx,xxx	x.xx	x.xx	x.xx	x.xx
Sweden	Skr	x,xxx,xxx	x.xx	Skr	x,xxx,xxx	x.xx	x.xx	x.xx	x.xx
Switzerland	US$	x,xxx,xxx	x.xx	US$	x,xxx,xxx	x.xx	x.xx	x.xx	x.xx
United Kingdom	£	x,xxx,xxx	x.xx	£	x,xxx,xxx	x.xx	x.xx	x.xx	x.xx
United States of America	$	x,xxx,xxx	x.xx						
Other donors			x.xx						x.xx
Total contributions			xx,xxx,xxx						x,xxx,xxx

Table 19

Programme activities expenditure by recipient country, territory and region

		Regular resources		Other resources		Total resources	
	Country category	2009 $million	2008 $million	2009 $million	2008 $million	2009 $million	2008 $million
Sub-Saharan Africa							
Angola	A	2.1	2.6	0.1	0.1	2.2	2.7
Benin	A	2.1	2.7	0.6	0.4	2.6	3.1
Burkina Faso	A	3.2	2.9	3.6	2.3	6.7	5.2
Burundi	A	2.4	2.3	1.6	6.5	3.9	8.8
Cameroon	A	4.5	2.1	0.7	0.3	5.2	2.4
Cape Verde	A	1.4	1.4	-	-	1.4	1.4
Central African Republic	A	2.1	2.8	1.8	1.0	4.1	3.8
Chad	A	3.7	4.9	6.5	3.2	10.3	8.1
Comoros	A	0.9	0.8	0.1	-	1.0	0.8
Congo	A	2.3	2.0	0.3	0.6	2.5	2.6
Côte d'Ivoire	A	4.9	3.5	4.0	2.1	9.5	7.6
Democratic Republic of the Congo	A	9.4	7.9	7.9	4.7	16.3	12.6
Equatorial Guinea	A	1.2	1.4	0.1	0.3	1.3	1.7
Eritrea	A	1.8	1.1	2.8	0.8	4.6	2.1
Ethiopia	A	6.1	5.3	10.3	4.2	16.4	9.5
Gabon	A	1.0	1.0	0.2	-	1.2	1.0
Gambia	A	1.0	1.2	-	-	1.0	1.2
Ghana	A	3.0	3.2	0.9	0.7	3.9	3.9
Guinea	A	3.2	2.4	0.6	0.6	3.8	3.0
Guinea-Bissau	A	2.3	2.3	1.0	0.6	3.3	2.7
Kenya	A	5.0	4.7	2.6	1.2	7.6	6.0
Lesotho	A	1.5	1.0	0.4	0.3	1.8	1.3
Liberia	A	2.6	3.6	3.2	2.3	5.8	5.9
Madagascar	A	2.8	3.6	2.4	0.8	5.3	4.4
Malawi	A	3.6	3.7	2.6	10.5	6.2	14.2
Mali	A	2.6	2.7	1.9	1.0	4.5	3.7
Mauritania	A	2.9	3.0	1.3	0.8	3.8	3.8
Mozambique	A	4.2	8.0	9.1	7.8	13.2	15.8
Namibia	A	1.8	1.3	1.5	0.6	2.8	1.9
Niger	A	2.7	2.2	3.0	3.2	5.7	5.4
Nigeria	A	5.5	9.1	5.0	3.4	10.5	12.5
Rwanda	A	3.0	3.0	1.4	1.7	4.3	4.7
Sao Tome and Principe	A	0.6	0.6	0.1	-	0.6	0.6
Senegal	A	1.4	2.0	1.1	1.3	2.5	3.3
Sierra Leone	A	2.8	3.2	4.0	2.8	7.8	6.0
Swaziland	A	1.2	1.2	0.1	0.1	1.4	1.3
Tanzania, United Republic of	A	4.1	4.1	0.8	1.0	4.9	5.1
Togo	A	1.4	1.7	0.6	-	2.1	1.7
Uganda	A	7.7	6.4	4.5	1.4	12.1	7.8
Zambia	A	3.3	3.1	1.3	1.7	4.6	4.8
Zimbabwe	A	4.3	5.0	8.4	3.5	12.7	8.5
Total Category A Countries Territories		121.3	128.0	100.0	73.3	221.3	201.3
Botswana	B	1.9	1.4	0.2	0.3	2.1	1.7
South Africa	B	1.5	1.1	0.1	0.5	1.6	1.6
Total Category B Countries Territories		3.4	2.5	0.3	0.8	3.7	3.3
Mauritius	C	0.2	0.1	-	-	0.2	0.1
Seychelles	C	0.0	0.1	-	-	0.0	0.1
Total Category C Countries Territories		0.2	0.2	-	-	0.2	0.2
Total Country Territory projects		125.1	130.7	100.4	74.1	225.7	204.8
Regional projects		11.1	10.6	2.5	2.6	13.5	13.2
Total programme activities expenditure		136.2	141.3	102.8	76.7	239.2	218.0

Table 25 (cont'd)

Programme activities expenditure by recipient country, territory and region

		Regular resources		Other resources		Total resources	
	Country category	2009 $million	2008 $million	2009 $million	2008 $million	2009 $million	2008 $million
Asia and the Pacific							
Afghanistan	A	3.0	4.7	5.8	3.4	8.9	8.1
Bangladesh	A	6.3	6.5	2.2	1.9	8.6	8.4
Bhutan	A	1.0	1.1	0.0	0.1	1.0	1.2
Cambodia	A	4.0	4.3	1.1	2.0	5.1	6.3
India	A	12.3	8.8	0.0	0.4	12.3	9.2
Lao People's Democratic Republic	A	1.6	1.5	0.5	0.1	2.1	1.6
Maldives	A	0.4	0.5	0.1	–	0.5	0.5
Myanmar	A	5.7	6.0	3.0	0.7	8.7	6.7
Nepal	A	4.4	5.0	1.1	1.1	5.5	6.7
Pacific Multi-Islands*	A	0.0	–	0.0	(0.1)	0.0	(0.1)
Pakistan	A	7.9	6.7	0.7	1.0	8.6	7.7
Papua New Guinea	A	1.6	1.4	0.7	0.3	2.2	1.7
Timor-Leste	A	2.7	2.0	0.4	0.3	3.1	2.3
Total Category A Countries Territories		52.9	48.0	14.0	11.7	66.9	60.3
Democratic People's Rep. of Korea	B	1.2	1.1	1.0	2.4	2.2	3.5
Indonesia	B	5.6	7.4	0.3	–	5.9	5.4
Iran, Islamic Republic of	B	1.5	1.4	0.0	0.1	1.5	1.5
Mongolia	B	1.3	1.9	0.7	0.7	2.2	2.6
Philippines	B	4.0	3.7	2.4	1.3	6.4	5.0
Viet Nam	B	1.9	1.5	1.8	1.8	3.7	7.3
Total Category B Countries Territories		17.7	17.0	8.2	8.3	25.9	25.3
China	C	3.6	6.5	1.0	0.3	4.6	6.9
Malaysia	C	0.4	0.4	0.0	–	0.4	0.4
Pacific Multi-Islands*	C	–	1.9	–	0.7	–	2.6
Sri Lanka	C	2.2	1.1	1.2	0.7	3.4	1.8
Thailand	C	1.8	1.5	0.1	0.1	1.9	1.6
Total Category C Countries Territories		7.9	11.4	2.3	1.8	10.2	13.2
Total Country Territory projects		78.4	77.0	24.6	21.9	103.0	98.9
Regional projects		9.4	8.0	4.5	1.3	13.9	9.3
Total programme activities expenditure		87.8	85.0	29.1	23.2	116.9	108.2

*Figures for Pacific Multi-Islands relate to several islands which, for reporting purposes, have been classified under one heading.

Pacific Multi-Islands include the Cook and Fiji Islands, Kiribati, Marshall Islands, Federated States of Micronesia, Nauru, Niue, Palau, Samoa, Solomon Islands, Tokelau, Tonga, Tuvalu and Vanuatu.

Table 25 (cont'd)

Programme activities expenditure by recipient country/territory and region

		Regular resources		Other resources		Total resources	
	Country category	2009 $million	2008 $million	2009 $million	2008 $million	2009 $million	2008 $million
Arab States*							
Djibouti	A	1.0	0.7	0.7	0.2	1.7	0.9
Occupied Palestinian Territory	A	2.2	1.7	1.9	3.3	4.1	5.0
Somalia	A	2.1	2.0	1.0	0.6	3.1	2.6
Sudan	A	8.6	7.2	11.3	23.1	19.9	30.3
Yemen	A	2.6	2.6	2.7	1.1	5.3	3.7
Total Category A Countries/Territories		16.5	14.2	17.6	28.3	34.1	42.5
Algeria	B	0.6	0.3	-	-	0.6	0.3
Egypt	B	2.5	2.7	0.6	0.2	3.1	2.9
Iraq	B	1.9	1.4	3.0	2.2	4.9	3.6
Lebanon	B	0.6	0.5	0.9	0.9	1.6	1.4
Morocco	B	2.1	1.7	0.9	0.5	3.1	2.2
Syrian Arab Republic	B	1.7	2.0	2.2	1.4	3.9	3.4
Tunisia	B	0.6	0.5	0.1	-	0.7	0.5
Total Category B Countries/Territories		10.1	9.1	7.7	5.2	17.9	14.3
Jordan	C	0.7	0.5	0.1	0.1	0.8	0.6
Total Category C Countries/Territories		0.7	0.5	0.1	0.1	0.8	0.6
Bahrain		-	-	-	-	-	-
Saudi Arabia		-	-	-	-	-	-
United Arab Emirates		-	-	-	-	-	-
Oman		0.4	0.4	0.5	0.4	0.9	0.8
Total other Countries/Territories		0.4	0.4	0.5	0.4	0.9	0.8
Total Country/Territory projects		27.8	24.1	25.9	34.0	53.6	58.1
Regional projects		3.2	2.1	1.0	0.7	4.2	2.8
Total programme activities expenditure		31.0	26.2	26.9	34.7	57.8	60.9

*Effective 2008, with the Fund's reorganization, the UNFPA geographical division for Arab States, Europe and Central Asia was split into two regional offices covering, respectively, (a) Arab States; and (b) Eastern Europe and Central Asia. In 2007, there were regional project expenditures of $2.1 million relating to both these new categories and for reporting purposes these are shown under Arab States.

Table 25 (cont'd)

Programme activities expenditure by recipient country/territory and region

		Regular resources		Other resources		Total resources	
	Country category	2009 $million	2008 $million	2009 $million	2008 $million	2009 $million	2008 $million
Eastern Europe and Central Asia*							
Albania	B	0.5	0.5	1.2	0.2	1.7	0.7
Armenia	B	0.5	0.5	0.5	0.5	1.0	1.0
Azerbaijan	B	0.7	0.8	0.5	0.5	1.2	1.3
Bosnia and Herzegovina	B	0.4	0.4	-	-	0.4	0.4
Kazakhstan	B	0.6	0.6	0.1	0.1	0.7	0.7
Kyrgyzstan	B	0.7	0.9	0.2	-	0.9	0.9
Tajikistan	B	0.8	0.9	0.1	0.1	0.9	1.0
Turkmenistan	B	0.6	0.7	0.1	0.1	0.7	0.8
Uzbekistan	B	1.0	1.2	-	-	1.0	1.2
Total Category B Countries/Territories		5.7	6.5	2.7	1.5	8.5	8.0
Belarus	C	0.6	0.5	-	-	0.6	0.5
Bulgaria	C	0.1	0.3	-	-	0.1	0.3
Georgia	C	0.7	0.7	1.5	1.3	2.2	2.0
Montenegro	C	-	-	-	-	-	-
Republic of Moldova	C	0.4	0.5	0.3	0.2	0.7	0.7
Romania	C	0.4	0.5	-	-	0.4	0.5
Russian Federation	C	0.9	0.9	0.8	0.5	1.6	1.4
Serbia	C	0.1	0.1	0.0	-	0.1	0.1
Turkey	C	1.0	1.0	1.0	3.4	1.9	4.4
Ukraine	C	0.7	0.7	2.3	1.4	3.0	2.1
Total Category C Countries/Territories		4.8	5.2	5.9	6.8	10.7	12.0
Kosovo		0.5	0.5	0.4	0.4	0.9	0.9
Latvia		-	-	-	-	-	-
Macedonia, former Yugoslav Rep. of		0.3	0.1	0.3	-	0.5	0.1
Lithuania		-	-	-	-	-	-
Poland		-	-	-	-	-	-
Total other Countries/Territories		0.7	0.6	0.7	0.4	1.4	1.0
Total Country/Territory projects		11.2	12.3	9.3	8.8	20.5	21.1
Regional projects		3.7	2.8	1.5	1.2	5.2	4.0
Total programme activities expenditure		14.9	15.1	10.8	10.0	25.7	25.1

*Effective 2008, with the Fund's reorganization, the UNFPA geographical division for Arab States, Europe and Central Asia was split into two regional offices covering, respectively, (a) Arab States; and (b) Eastern Europe and Central Asia. In 2007, there were regional project expenditures of $2.1 million relating to both these new categories and for reporting purposes these are shown under Arab States.

Table 25 (cont'd)

Programme activities expenditure by recipient country/territory and region

		Regular resources		Other resources		Total resources	
	Country category	2009 $million	2008 $million	2009 $million	2008 $million	2009 $million	2008 $million
Latin America and the Caribbean							
Guatemala	A	1.3	1.2	6.0	3.1	7.3	4.3
Haiti	A	2.6	3.3	2.6	2.1	5.2	5.4
Honduras	A	1.9	2.1	1.0	0.6	2.9	2.7
Total Category A Countries/Territories		5.8	6.6	9.5	5.8	15.4	12.4
Bolivia	B	1.6	1.3	0.6	1.2	2.2	2.5
Brazil	B	1.6	1.3	1.4	1.4	3.0	2.7
Colombia	B	1.9	1.8	4.0	1.9	5.9	3.7
Costa Rica	B	0.6	0.6	0.3	-	1.0	0.6
Dominican Republic	B	1.3	1.2	0.5	0.5	1.8	1.7
Ecuador	B	0.9	1.1	1.0	0.2	1.9	1.3
El Salvador	B	1.4	1.4	0.2	-	1.5	1.4
Nicaragua	B	1.6	1.6	5.3	3.6	6.9	5.2
Panama	B	0.7	0.7	0.1	0.2	0.7	0.9
Paraguay	B	1.1	1.1	0.1	0.4	1.3	1.5
Peru	B	2.1	1.9	0.8	6.7	3.0	8.6
Venezuela	B	1.3	1.2	0.1	-	1.4	1.2
Total Category B Countries/Territories		16.1	15.2	14.5	16.1	30.6	31.3
Argentina	C	0.7	0.6	0.2	-	0.8	0.6
Caribbean, Eng/Dutch-speaking*	C	1.4	2.4	1.0	1.5	2.3	3.9
Chile	C	0.3	0.2	-	-	0.3	0.2
Cuba	C	0.6	0.9	0.3	0.1	0.9	1.0
Mexico	C	1.3	1.6	2.9	1.1	4.2	2.7
Uruguay	C	0.7	0.8	1.5	0.9	2.2	1.7
Total Category C Countries/Territories		4.9	6.5	5.8	3.6	10.7	10.1
Total Country/Territory projects		26.8	28.5	29.8	25.6	56.7	54.1
Regional projects		7.3	5.8	6.5	2.6	13.8	8.5
Total programme activities expenditure		34.1	34.3	36.3	28.2	70.4	62.6

*This includes the English-speaking and Dutch-speaking islands in the Caribbean.

Table 26				
Programme activities expenditure by recipient least developed and low-income economies				
Regular resources (in $ millions)				
	Least Developed Countries		Low Income Economies	
COUNTRY	2009	2008	2009	2008
Afghanistan	5.0	4.2	5.0	4.2
Angola	2.1	2.6		
Bangladesh	6.3	6.5	6.3	6.5
Benin	2.1	2.7	2.1	2.7
Bhutan	1.0	1.1		
Burkina Faso	3.2	2.9	3.2	2.9
Burundi	2.4	2.3	2.4	2.3
Cambodia	4.0	4.3	4.0	4.3
Cape Verde	1.4	1.4		
Central African Republic	2.3	2.8	2.3	2.8
Chad	3.7	4.9	3.7	4.9
Comoros	0.9	0.8	0.9	0.8
Cote d'Ivoire			4.9	5.5
Democratic P'eople's Republic of Korea			1.2	1.2
Democratic Republic of the Congo	8.4	7.9	8.4	7.9
Djibouti	1.0	0.7		
Equatorial Guinea	1.2	1.4		
Eritrea	1.8	1.3	1.8	1.3
Ethiopia	6.1	5.3	6.1	5.3
Gambia	1.0	1.2	1.0	1.2
Ghana			3.0	3.2
Guinea	3.2	2.4	3.2	2.4
Guinea-Bissau	2.3	2.1	2.3	2.1
Haiti	2.6	3.3	2.6	3.3
India			12.3	8.8
Kenya			5.0	5.7
Kyrgyzstan			0.7	0.9
Lao People's tDemocratic Republic	1.6	1.5	1.6	1.5
Lesotho	1.5	1.0		
Liberia	2.6	3.6	2.6	3.6
Madagascar	2.8	3.6	2.8	3.6
Malawi	3.6	3.7	3.6	3.7
Maldives	0.4	0.5		
Mali	2.6	2.7	2.6	2.7
Mauritania	2.5	3.0	2.5	3.0
Mongolia			1.5	1.9
Mozambique	4.2	6.0	4.2	6.0
Myanmar	5.7	6.0	5.7	6.0
Nepal	4.4	5.6	4.4	5.6
Niger	2.7	2.2	2.7	2.2
Nigeria			5.5	9.1
Pakistan			7.9	6.7
Papua New Guinea			1.6	1.4
Rwanda	3.0	3.0	3.0	3.0
Sao Tome & tPrincipe	0.6	0.6	0.6	0.6
Senegal	1.4	2.0	1.4	2.0
Sierra Leone	2.8	3.2	2.8	3.2
Somalia	2.1	2.0	2.1	2.0
Sudan	8.6	7.2	8.6	7.2
Tajikistan			0.8	0.9
Tanzania, United Republic of	4.3	4.1	4.3	4.1
Timor-Leste	2.3	2.0	2.7	2.0
Togo	1.4	1.7	1.4	1.7
Uganda	7.2	6.4	7.2	6.4
Uzbekistan			1.0	1.2
Viet Nam			3.9	3.5
Yemen	2.6	2.6	2.6	2.6
Zambia	3.3	3.1	3.3	3.1
Zimbabwe			4.3	5.0
TOTAL	136.6	139.3	181.6	185.5

Table 27

Regular resources - Analysis of biennial support budget (1998 - 2009)

	Regular resources		Gross biennial support budget			Gross biennial support budget as a percentage of		Management & Administration as a percentage of	
Year	Total income	Total expenditure	Support services	Management & Administration	Total	Income	Expenditure	Income	Expenditure
	$million	$million	$million	$million	$million	%	%	%	%
1998	275.1	299.8	43.7	11.1	54.8	19.9%	18.3%	4.0%	3.7%
1999	249.8	276.1	46.3	18.6	64.9	26.0%	23.5%	7.4%	6.7%
2000	264.0	211.0	47.2	9.2	56.4	21.4%	26.7%	3.5%	4.4%
2001	268.6	254.2	47.5	20.4	67.9	25.3%	26.7%	7.6%	8.0%
2002	260.1	292.9	51.3	22.4	73.7	28.3%	25.2%	8.6%	7.6%
2003	292.3	270.8	55.0	21.9	76.9	26.3%	28.4%	7.5%	8.1%
2004	331.6	318.6	58.5	22.5	81.0	24.4%	25.4%	6.8%	7.1%
2005	365.8	334.7	64.2	24.3	88.5	24.2%	26.4%	6.6%	7.3%
2006	389.3	357.4	70.4	26.6	97.0	24.9%	27.1%	6.8%	7.4%
2007	457.1	385.4	76.5	24.6	101.1	22.1%	26.2%	5.4%	6.4%
2008	469.5	451.3	85.3	29.5	114.8	24.5%	25.4%	6.3%	6.5%
2009	486.4	467.3	93.1	30.0	123.1	25.3%	26.3%	6.2%	6.4%

Table 28

Integrated Resource Plan 2008-2009

(in millions of dollars)

	2008-2009 Estimate (DP/FPA/2009/10)				2008-2009 Actuals			
1. Resources available	**Regular resources**	**Other Resources**	**Total resources**	**% of total**	**Regular resources**	**Other Resources**	**Total resources**	**% of total**
Opening Balance [a]	51.8	227.0	278.8		51.8	227.0	278.8	
Income								
Contribution	849.0	400.0	1,249.0		898.2	654.9	1,553.1	
Other	14.0		14.0		57.7	17.5	75.2	
Total income	863.0	400.0	1,263.0		955.9	672.4	1,628.3	
Total available	914.8	627.0	1,541.8		1,007.7	899.4	1,907.1	
2. Use of resources								
A. Programmes - gross [b]	632.3	430.1	1,062.4		685.1	579.3	1,264.5	
Cost Recovery		(24.0)	(24.0)			(31.8)	(31.8)	
A. Programmes - net	632.3	406.1	1,038.4	77.7%	685.1	547.5	1,232.7	82.1%
B. Biennial support budget [c]	235.8	24.0	259.8	19.4%	206.1	31.8	237.9	15.8%
C. Atlas and IPSAS development	6.0	-	6.0	0.4%	5.9	-	5.9	0.4%
D. Security reserve	7.4	-	7.4	0.6%	7.3	-	7.3	0.5%
E. Reorganization (one-time costs)	24.4	-	24.4	1.8%	14.8	-	14.8	1.0%
F. Other Expenditure	-	-	-	0.0%	0.4	2.9	3.3	0.2%
Total use of resources (A+B+C+D+E+F)	905.9	430.1	1,336.0	100.0%	919.7	582.2	1,501.9	100.0%
3. Balance of resources (1-2)	8.9	196.9	205.8		88.0	317.2	405.2	
4. Others								
Transfers to operational reserve	-	-	-		(21.1)	-	(21.1)	
Transfers to other reserves [d]					(13.6)		(13.6)	
Transfers to regionalization fund					(9.6)		(9.6)	
Refunds to donors	-	-	-		-	(34.2)	(34.2)	
Other adjustments	-	-	-		(0.2)	(5.1)	(5.3)	
Total Others	**-**	**-**	**-**		**(44.5)**	**(39.3)**	**(83.8)**	
5. Closing Balance (3+4) [e]	**8.9**	**196.9**	**205.8**		**43.6**	**277.9**	**321.4**	

a/ Opening regular resources balances include programmable funds ($30.5 million) and regionalization ($21.3 million) as per statement 4 of the financial statements for the biennium 2008-2009. They exclude the resources set aside for security, IPSAS and ERP, procurement, and the MARS trust, as well as the unfunded ASHI and staff benefits liability.

b/ Programmes - gross reflects total programme expenses as per Table 21; the cost recovery is credited to provide Programmes - net amounts and thus enable the comparison with the estimates in the budget document.

c/ Gross and net biennial support budget as per Section C of this document.

d/ Includes balances for security reserve, IPSAS and ERP, procurement, Mars trust, as well as the ASHI funding.

e/ Closing regular resources balance includes only programmable funds. Regionalization funds have been transferred to the reserve, in accordance with decision 2009/26. The net difference between the programmable balance per this schedule ($43.6 million) and Table 21 ($66.0 million) is $22.4 million (details are available in Table 29 of this document).

Table 29

Regular resources - Movements in reserves and fund balances (2000 - 2009)

	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009
	$million	$million	$million	$million	$million	$million	$million	$million	$million	$million
Operational reserve										
Balance at 1 January	24.0	52.0	51.7	50.0	57.7	64.5	70.2	72.1	72.8	81.1
Transfer (to) / from Programmable Fund	28.0	(0.3)	(1.7)	7.7	6.8	5.7	1.9	0.7	8.3	12.8
Balance at 31 December	52.0	51.7	50.0	57.7	64.5	70.2	72.1	72.8	81.1	93.9
Programmable fund										
Balance at 1 January	-	25.2	39.9	6.6	20.0	25.0	48.6	1.2	65.6	76.6
Net excess/(Deficit) of income over expenditure	53.2	14.4	(33.6)	21.7	12.9	30.6	32.2	71.7	17.0	18.8
Transfer to / (from) other resources	-	-	(1.4)	(0.6)	(1.1)	-	(0.5)	(0.1)	0.5	(0.2)
Transfer (to)/from operational reserve	(28.0)	0.3	1.7	(7.7)	(6.8)	(5.7)	(24.5)	(1.1)	(8.3)	(12.8)
Savings on prior periods' obligations						(1.3)	2.5	0.2		
Prior period staff related benefits							(57.1)	(6.3)	1.8	(16.4)
Balance at 31 December*	25.2	39.9	6.6	20.0	25.0	48.6	1.2	65.6	76.6	66.0
Reserve for field accommodation	5.0	5.0	5.0	5.0	5.0	5.0	5.0	5.0	5.0	5.0
Fund balances at 31 December	82.2	96.6	61.6	82.7	94.5	123.8	78.3	143.4	162.6	164.9

	2009
*Additional details pertaining to balance at 31 December	$million
Programme fund balance	66.0
Add back: ASHI and Staff Benefits Fund	36.5
	102.5
Less:	
Mars Trust	37.7
Procurement Services	3.0
Regionalization	9.6
IPSAS and Enterprise Resource Planning System	3.0
Security requirements	5.0
Distributable balance	43.6

ANNEX 2
Classification of countries: 2008 review of the resource allocation system [1]

Group A: 0-4 criteria (66 countries)

Africa
Angola
Benin
Burkina Faso
Burundi
Cameroon
Cape Verde
Central African Republic
Chad
Comoros
Congo
Côte d'Ivoire
Democratic Rep. of the Congo
Equatorial Guinea
Eritrea
Ethiopia
Gabon
Gambia
Ghana
Guinea
Guinea-Bissau
Kenya
Lesotho
Liberia
Madagascar
Malawi
Mali
Mauritania
Mozambique
Namibia
Niger
Nigeria
Rwanda
Sao Tome and Principe
Senegal
Sierra Leone
Swaziland
Tanzania, United Republic of
Togo
Uganda
Zambia
Zimbabwe

Arab States, Europe and Central Asia
Djibouti
Occupied Palestinian Territory
Somalia
Sudan
Yemen

Asia and the Pacific
Afghanistan
Bangladesh
Bhutan
Cambodia
India
Kiribati
Lao People's Democratic Republic
Maldives
Myanmar
Nepal
Pakistan
Papua New Guinea
Samoa
Solomon Islands
Timor-Leste
Tuvalu
Vanuatu

Latin America and the Caribbean
Guatemala
Haiti
Honduras

Group B: 5-7 criteria (41 countries)

Africa
Botswana
South Africa

Arab States, Europe and Central Asia
Albania
Algeria
Armenia
Azerbaijan
Bosnia and Herzegovina
Egypt
Iraq
Kazakhstan
Kyrgyzstan
Lebanon
Morocco
Syrian Arab Republic
Tajikistan
Tunisia
Turkmenistan
Uzbekistan

Asia and the Pacific
Democratic People's Republic of Korea
Indonesia
Iran, Islamic Republic of
Mongolia
Philippines
Viet Nam

Latin America and the Caribbean
Belize
Bolivia (Plurinational State of)
Brazil
Colombia
Costa Rica
Dominican Republic
Ecuador
El Salvador
Guyana
Jamaica
Nicaragua
Panama
Paraguay
Peru
Suriname
Trinidad and Tobago
Venezuela (Bolivarian Republic of)

Group C: 8 criteria (24 countries and two subregional programmes)

Africa
Mauritius
Seychelles

Arab States, Europe and Central Asia
Belarus
Bulgaria
Georgia
Jordan
Montenegro
Republic of Moldova
Romania
Russian Federation
Serbia
Turkey
Ukraine

Asia and the Pacific
China
Fiji
Malaysia
South Pacific programme countries[2]
Sri Lanka
Thailand

Latin America and the Caribbean
Argentina
Caribbean programme countries[3]
Chile
Cuba
Mexico
Saint Lucia
Uruguay

[1] Bahrain, Kuwait, the Libyan Arab Jamahiriya, Oman, Qatar, Saudi Arabia and the United Arab Emirates would receive technical assistance from UNFPA funded exclusively from earmarked contributions from the host government and other donors.

[2] The Cook Islands, Marshall Islands, Micronesia (Federated States of), Nauru, Niue, Palau, Tokelau and Tonga.

[3] Anguilla, Antigua and Barbuda, Aruba, the Bahamas, Barbados, Bermuda, British Virgin Islands, Cayman Islands, Dominica, Grenada, Montserrat, Netherlands Antilles, St. Kitts and Nevis, St Vincent and the Grenadines and Turks and Caicos.